



NON BUSINESS ENERGY CREDIT

**OFFICIAL MANUFACTURER'S CERTIFICATE
LINDSAY WINDOW & DOOR, LLC
VINYL PRODUCTS**



Custom Remodelers, Inc windows & doors are manufactured at 1995 Commerce Lane, North Mankato, Minnesota 56003 Custom Remodelers, Inc products when purchased with 366 Low-E glass and gas fill (argon or krypton) in a double- or triple-glazed unit, meet or exceed the prescriptive criteria established by the IECC for all climate zones in which the windows or doors are installed. These also meet or exceed ENERGY STAR program requirements (as in effect at the time of installation).

In accordance with the American Recovery and Reinvestment Act of 2009, published February 17, 2009, Custom Remodelers, Inc represents that the following window and door products, when purchased with 366 Low-E glass, are "Eligible Building Envelope Component(s)" that qualify for the federal income tax credit allowed under Section 25C of the IRC:

- | | |
|--------------------------------------|-----------------------------------|
| Custom Guard Supreme Sliders | Custom Guard Supreme Double Hungs |
| Custom Guard Supreme Casements | Custom Guard Supreme Bay Windows |
| Custom Guard Supreme Patio Doors | Custom Guard Supreme Bow Windows |
| Custom Guard Supreme Picture Windows | |

SEC. 1121. EXTENSION AND MODIFICATION OF CREDIT FOR NONBUSINESS ENERGY PROPERTY.

(a) IN GENERAL.—Section 25C is amended by striking subsections (a) and (b) and inserting the following new subsections:

"(a) ALLOWANCE OF CREDIT.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to 30 percent of the sum of—

"(1) the amount paid or incurred by the taxpayer during such taxable year for qualified energy efficiency improvements, and

"(2) the amount of the residential energy property expenditures paid or incurred by the taxpayer during such taxable year.

"(b) LIMITATION.—The aggregate amount of the credits allowed under this section for taxable years beginning in 2009 and 2010 with respect to any taxpayer shall not exceed \$1,500."

(d) MODIFICATIONS OF STANDARDS FOR QUALIFIED ENERGY EFFICIENCY IMPROVEMENTS.—

(1) QUALIFICATIONS FOR EXTERIOR WINDOWS, DOORS, AND SKYLIGHTS.—Subsection (c) of section 25C is amended by adding at the end the following new paragraph:

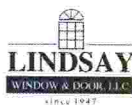
"(4) QUALIFICATIONS FOR EXTERIOR WINDOWS, DOORS, AND SKYLIGHTS.—Such term shall not include any component described in subparagraph (B) or (C) of paragraph (2) unless such component is equal to or below a U factor of 0.30 and SHGC of 0.30."

Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts are true, correct, and complete.

John and Geoff Roise
Owners
Lindsay Window & Door, LLC
Lindsay Window & Door Exclusively Mfg. for Custom Remodelers, Inc.



This certificate is intended to show that Custom Remodelers, Inc. products are Eligible Building Envelope Components under the relevant IRC sections. Homeowners should consult their tax advisor to determine whether they qualify for any potential income tax credits.



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